

IN THE INCOME TAX APPELLATE TRIBUNAL
'SMC' BENCH KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.1669/Kol/2025
(Assessment Year: 2014-15)

Nadia Primary Teachers Training Institute.....Appellant

170, Don Bosco Road 170, Don Bosco Road,
Austin House, Krishnagar, Nadia-741302..

[PAN: AABAN7365H]

vs.

ITO, Ward-41(1), Nadia..... Respondent

Appearances by:

Shri C M Roy, AR, appeared on behalf of the appellant.

Shri Soumitra Ghosh, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 05, 2026

Date of pronouncing the order : February 06, 2026

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal filed by the assessee is directed against the order dated 19.07.2024 of the NFAC, Delhi (hereinafter referred to as "Id. CIT(A)") passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act").

2. At the time of hearing, the learned counsel for the assessee fairly submitted that there was a delay of 298 days in filing the appeal. After considering the explanation furnished and being satisfied that sufficient cause existed, the delay is condoned and the appeal is admitted for adjudication on merits.

3. Brief facts of the case are that the assessee filed his return of income for the assessment year 2014-15 under section 139(4) of the Income-tax Act, 1961. Subsequently, intimation was issued under

section 143(1) of the Act. While processing the return, the Assessing Officer disallowed the assessee's claim of expenditure amounting to ₹33,02,130, stated to have been incurred towards charitable/religious purposes in India, on the ground that no supporting evidence was furnished in substantiation of the claim. Accordingly, the total income of the assessee was determined at ₹38,28,137 by making an addition of ₹33,02,130. Against which, the assessee filed an application for rectification, which, however, was not considered.

4. Aggrieved by the above order assessee preferred an appeal before the Ld. CIT(A), where the learned CIT(A) dismissed the appeal due to non-compliance, observing that the assessee failed to controvert the findings of the Assessing Officer and did not appear on the date fixed for hearing.

5. Before us, the learned counsel for the assessee submitted that the assessee could not properly represent its case earlier and prayed that one more opportunity be granted to substantiate the claim of expenditure with necessary evidence. On the other hand, the learned DR supported the orders of the lower authorities.

6. We, after hearing the rival submissions and perusing the material available on record, we are of the considered view that, in the interest of justice, the issue requires fresh adjudication. Accordingly, the matter is set aside to the file of the learned CIT(A) with a direction to decide the issue afresh on merits, after providing a reasonable opportunity of being heard to the assessee. The assessee is also directed to comply with the notices issued by the CIT(A) and to furnish all relevant evidence in support of his claim. Needless to say, the learned CIT(A) shall pass a speaking order in accordance with law.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 6th February, 2026.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 06.02.2026.

RS

Copy of the order forwarded to:

1. Appellant -
2. Respondent -
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches